

A stylized illustration of a green plant with several long, thin leaves and a brown stem, positioned on the left side of the cover. The plant is set against a light green background that transitions into a white curved shape at the bottom.

Idaho Green Statutes, Incentives and Programs 2011

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C.L. "BUTCH" OTTER, GOVERNOR
ROGER B. MADSEN, DIRECTOR

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ROGER B. MADSEN, DIRECTOR

Communications and Research
Georgia Smith, Deputy Director

Report by Sara Scudder, Principal Research Analyst, and Eileen Geddings, Research Analyst

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For more information, contact Sara Scudder at (208) 332-3570 ext. 3246 or sara.scudder@labor.idaho.gov.

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Green Statutes, Incentives and Programs

Idaho has a number of laws, incentives and programs to encourage sustainable, renewable and alternative energy sources. This research presents details about these provisions so policy makers can decide whether additional resources will contribute to sound and consistent economic growth. Researchers identified and categorized 117 incentives from among four core green areas in Idaho:

- Renewable Energy and Alternative Fuels (21)
- Energy Efficiency and Conservation (32)
- Sustainable Agriculture and Natural Resource Conservation (43)
- Pollution and Waste Prevention, Reduction and Management and Environmental Cleanup (21)

To limit the scope of this study, researchers focused on incentives either up for discussion during the 2011 Legislative session or identified by program administrators as unique opportunities. Appendix A has a more comprehensive catalogue of programs and statutes with reference websites.



Renewable Energy and Alternative Fuels



Residential Alternative Energy Device Tax Deduction¹

The Alternative Energy Device Tax Deduction allows a taxpayer to deduct from their taxable income the cost of acquiring, constructing and installing wood, pellet, solar, wind, geothermal and natural gas and propane devices in the taxpayer's residence. The deduction is limited to 40 percent of the cost in the first year and 20 percent of the cost in each of the next three years.

No single year's deduction may exceed \$5,000. A taxpayer who buys a residence may claim any unused deduction associated with that residence subject to the restrictions noted above.

INCENTIVE TYPE: Individual Income Tax Deduction

AUTHORITY: Idaho Code 63-3022C

ADMINISTRATOR: Idaho State Tax Commission

HISTORY: This tax deduction was initially enacted in 1976. This deduction was amended in 1994 to add natural gas and propane heating units and to require that replaced wood burning stoves be surrendered to the Idaho Department of Environmental Quality.

CRITERIA: Deduction is \$5,000 maximum in any year capped at \$20,000 total.

¹www.dsireusa.org and <http://legislature.idaho.gov/idstat/Title63/T63CH30SECT63-3022C.htm>

IMPLICATIONS: This program has been active in Idaho for the past 34 years and in the last five years, Idaho has seen only minimal growth in total alternative energy device deduction claims. In FY 2009 this deduction cost the state \$351,000 in lost tax revenue.²

Table 1: Calendar Year Alternative Energy Device Deductions in Thousands of Dollars ³					
CY2006	CY2007	CY2008	CY2009	CY2010*	CY2011*
\$309	\$355	\$362	\$351	\$363	\$377

* Projected Figures

CURRENT STATUS: No changes were implemented during the 2011 legislative session.

COMPARABLE PROGRAMS: No surrounding state offers personal deductions to stimulate growth of renewable energy and alternative fuels.



Property Tax Exemptions for Wind and Geothermal Energy Producers⁴

In lieu of property taxes, wind and geothermal energy producers pay a tax of 3 percent of their gross energy earnings.

INCENTIVE TYPE: Property tax reduction

AUTHORITY: Idaho Code 63-602JJ and 63-3502B

ADMINISTRATOR: Idaho Tax Commission

HISTORY: To ease the burden on wind farms during initial years of operation, the Idaho Legislature in 2007 restructured the method of taxation for producers of wind energy from a property tax to a tax on production. In 63-602JJ the state created an exemption from property tax for wind energy operators and in 63-3502B established a gross receipts formula.

In 2008, Idaho amended 63-602JJ and 63-3502B to include geothermal energy producers under this method of taxation. Under these policies commercial wind operators and geothermal energy producers, excluding those regulated by the Idaho Public Utilities Commission, are exempt from paying taxes on real estate, fixtures or property related to their renewable energy systems. This incentive available only to commercial establishments will sunset July 1, 2011.

CRITERIA: Wind and geothermal energy producers pay a tax of 3 percent of their gross energy earnings instead of paying property taxes.

²Idaho State Tax Commission, 2011

³http://dfm.idaho.gov/Publications/EAB/GFRB/GFRB11/TaxStructure_Jan2010.pdf

⁴www.dsireusa.org

IMPLICATIONS: Table 2 below shows the growth in wind and geothermal energy projects following enactment of Idaho Code Sections 63-602JJ and 63-3502B.

Table 2: Annual Count of Idaho Wind and Geothermal Energy Projects & Gross Receipts ⁵			
Year	Projects (1)	County (2)	Gross Tax Receipts from Wind Farm and Geothermal Projects (in thousands of dollars)
2008	3	4	\$272.88
2009	5	5	\$485.36
2010	7	5	\$643.32

(1) Some projects repeat into the next year

(2) Some projects overlap counties

To ascertain the effectiveness of moving from a property tax, the department obtained project counts and gross tax receipt amounts from the Idaho Tax Commission. Prior to passage of HB 189 and HB 529 in 2008 there were three wind and geothermal projects in Idaho. Since 2008 Idaho has experienced a 133 percent increase in projects and a 135 percent increase in overall gross tax receipts. Yet while overall tax receipts have grown with project growth, a micro-study of installation projects prior to and following the tax shift indicates a tax reduction to producers of roughly 74 percent.⁶ While this study has not accounted for all factors promoting growth of wind and geothermal projects, the reduced tax liability certainly played a role in attracting these types of projects to Idaho.

CURRENT STATUS: No changes were implemented during the 2011 legislative session.

COMPARABLE PROGRAMS:

MONTANA – Corporate Property Tax Reduction for New/Expanded Generating Facilities

The first of three property tax incentives is available to plants producing at least one megawatt of electricity using solar, photovoltaic, land fill gas, wind, biomass, geothermal, small hydroelectric and fuel cells. This incentive reduces the local mill levy for the first nine years of operation. The first five years are taxed at 50 percent and the remaining four years at a rate declining 10 percentage points a year until the full tax is due in the 10th year. This incentive is only available to commercial and industrial businesses.⁷

⁵Idaho State Tax Commission, 2011

⁶Idaho State Tax Commission, 2011

⁷www.dsireusa.org and <http://www.deq.mt.gov/Energy/renewable/taxincentrenew.mcp#15-24-1401>

Generation Facility Corporate Tax Exemption

This property tax incentive applies to new energy generating facilities for the first five years of operation. Eligible recipients include solar, wind, geothermal, biomass, fuel cell and small hydroelectric and methane generators. Under this statute, MCA 15-6-225, the property value is assessed annually and adjusted based on trend and inflation rates. This incentive is available only to commercial and industrial businesses.⁸

Renewable Energy Systems Exemption

Unlike the previous two incentives, this incentive is available to residential, multifamily residential and agriculture as well as commercial and industrial. It applies to an extensive list of alternative forms of energy production including passive solar, photovoltaic, wind, solid waste, biomass, geothermal, small hydropower, low-emission wood or biomass combustion systems and fuel cells. Nonresidential establishments are eligible for a 100 percent exemption of their initial investment up to \$100,000 in value for up to 10 years; private households are eligible for 100 percent of their initial investment up to \$20,000 for up to 10 years.⁹

NEVADA — *Property Tax Abatement for Green Buildings*

The first of three property tax incentives, this partial tax abatement is available to LEED certified non-residential and multifamily residential buildings. The amount of abatement is based on a three tier-eight point rating system and does not apply to taxes for public education. In addition, the abatement does not apply to buildings which are designed, built or acquired using public funding.¹⁰

Renewable Energy Producers Property Tax Abatement

Nevada's second property tax incentive is available to new and expanding renewable energy commercial and utility producers. Those producing a minimum of 10 megawatts using solar, wind, biomass, fuel cells, geothermal or hydro and those producing at least 25,840,000 British thermal units per hour using solar are eligible for a 55 percent abatement for 20 years. For these establishments to be eligible, they must also meet four job creation and quality measures. In addition this abatement is only available to private, nonresidential producers.¹¹

⁸ www.dsireusa.org and <http://www.deq.mt.gov/Energy/renewable/taxincentrenew.mcp#15-6-225>

⁹ www.dsireusa.org and <http://www.deq.mt.gov/Energy/renewable/taxincentrenew.mcp#15-6-224>

¹⁰ <http://energy.state.nv.us/energy-efficiency/green-building-abatement.html> and www.dsireusa.org

¹¹ <http://renewableenergy.state.nv.us/TaxAbatement.htm> and www.dsireusa.org

Renewable Energy Systems Property Tax Exemption

This final tax exemption is available to commercial, industrial and residential buildings where electricity is generated using solar, wind, geothermal, solid waste and hydroelectric systems. This exemption allows the full value of the equipment to be subtracted from the assessed value of the building for the life of the equipment. In addition, this exemption cannot be claimed if any other state abatement or exemptions are claimed on the building.¹²

OREGON — *Renewable Energy Systems Exemption*

Oregon has a property tax incentive that covers roughly 16 eligible renewable technology devices ranging from passive solar space heaters and solar pool heating to landfill gas, wind, biomass, hydroelectric, geothermal electric, fuel cells, methane gas and geothermal direct use. This property tax exemption is available to commercial, industrial and residential purchasers. In all instances the value these technology devices add to property may not be included in determining property value for taxation purposes. This exemption only applies to those using the system for personal production, not for production on the energy market.¹³



Alternative Electricity-Producing Equipment Sales Tax Rebate¹⁴

Sales tax is rebated on the cost of machinery, equipment and support facilities used to directly generate at least 25 kilowatts of electricity from fuel cells, low impact hydro, wind, geothermal resources, biomass, cogeneration, sun or landfill gas as the principal source of power, effective until July 1, 2011.

INCENTIVE TYPE: Sales Tax

AUTHORITY: Idaho Code 63-3622QQ

ADMINISTRATOR: Idaho State Tax Commission

HISTORY: In April 2005 63-3622QQ was added to the Idaho Statutes covering sales tax.¹⁵

CRITERIA: To qualify, taxpayers and their contractors must pay sales and use tax on their purchases of property. Only after certifying the project will generate at least 25 kilowatts of electricity can the taxpayer file a refund request for 100 percent remittance of the paid tax. Taxpayers who are eligible for the sales tax refund under 63-3622QQ only have until the last day of the third calendar year following the year in which the taxes were paid to solicit a refund from the Idaho Tax Commission. Eligible entities include commercial, industrial and residential.

¹²<http://www.leg.state.nv.us/NRS/NRS-701A.html#NRS701ASec200> and www.dsireusa.org

¹³www.dsireusa.org and <http://egov.oregon.gov/ENERGY/RENEW/Solar/Support.shtml>

¹⁴www.dsireusa.org and <http://legislature.idaho.gov/idstat/Title63/T63CH36SECT63-3622QQ.htm>

¹⁵http://www.dsireusa.org/incentives/incentive.cfm?Incentive_Code=ID08F&re=1&ee=1

IMPLICATIONS: According to the Idaho Tax Commission, since the program's inception, roughly 91 percent of all requests have been funded, saving investors in renewable energy equipment roughly \$4.3 million.¹⁶ Table 3 shows the number of lifetime requests by equipment type. Since 2005, there have been a total of 11 requests for this sales tax refund.

Table 3: Lifetime Requests for Idaho's Renewable Energy Equipment Sales Tax Refund ¹⁷	
Type of Equipment	Number of Refund Requests
Fuel Cell	0
Low Impact Hydro	3
Wind	3
Geothermal Resources	1
Biomass	3
Co-generation	0
Solar	1
Landfill Gas	0

CURRENT STATUS: The Idaho Senate on April 7, 2011, rejected extending the program through 2014, which would have given alternative energy developers a 6 percent break in energy production equipment. Therefore the sales tax deduction will sunset on July 1, 2011.¹⁸

COMPARABLE PROGRAMS:

NEVADA — *Renewable Energy Sales and Use Tax Abatement*

Nevada initially instituted renewable energy sales and use tax abatement in July 2009. This abatement applies to new or expanding operators who generate at least 10 megawatts of electricity by solar, wind, biomass, fuel cell, geothermal or hydro. Abatement begins upon delivery of equipment. Tax liability is limited to 2.6 percent through June 30, 2011, and 2.25 percent from July 1, 2011 through June 30, 2049. In addition to creating 10 megawatts, qualifying projects must also meet job creation and job quality requirements. This abatement does not apply to governmental entities or residential properties.¹⁹

¹⁶Idaho State Tax Commission, 2011

¹⁷Idaho State Tax Commission, 2011

¹⁸<http://www.chem.info/News/FeedsAP/2011/04/topics-alternative-energy-idaho-senate-kills-much-debated-energy-rebate/>

¹⁹www.dsireusa.org and <http://renewableenergy.state.nv.us/TaxAbatement.htm>

UTAH — *Renewable Energy Sales Tax Exemption*

Utah's renewable energy sales tax exemption began July 1, 2004, and covers equipment and machinery purchased or leased to generate at least 20 kilowatts of new electricity or at least one megawatt of increased electricity from wind, solar, biomass, landfill gas, anaerobic digestion, hydroelectricity and geothermal. This exemption covers 100 percent of the sales tax and is set to sunset on June 30, 2019. Eligible entities include commercial, industrial and utility.²⁰

WASHINGTON — *Renewable Energy Sales and Use Tax Exemption*

Beginning in 1996 Washington enacted a sales tax exemption of 100 percent for equipment used that generates at least one kilowatt of electricity using fuel cells, wind, sun, biomass, tidal, geothermal, anaerobic digestion or land fill gas. Tax statutes were updated in 2006 to include solar water heating systems, and the entire statute — RCW 82.08.02567 — expired July 1, 2009. Prior to expiration, new legislation was passed to extend the statute for all the aforementioned equipment. This new statute allows for 100 percent exemption through July 1, 2011, and then reduces the amount to 75 percent through June 30, 2013. Eligible entities include commercial, residential and the general public.²¹



Energy Efficiency and Conservation



Idaho Energy Efficient State Building Act²²

This act encourages state projects financed through the General Fund, state Permanent Building Fund or the Idaho State Building Authority to meet enhanced energy efficiency standards.

INCENTIVE TYPE: Energy Standards for Public Buildings

AUTHORITY: Idaho Code 39-2901 – 39-2904

ADMINISTRATOR: Division of Public Works

HISTORY: Initially enacted in May 2008, this provision is set to expire on July 1, 2013.

CRITERIA: This provision calls for all major facility projects in Idaho beginning in 2009, when prudent and fiscally feasible, to meet a target of at least 10 percent to 30 percent energy efficiency compared to projects of equal scope on similar sites. Covered are construction or renovation projects greater than 5,000 gross square feet of occupied space. Only renovations costing at least 50 percent of the current building value are considered eligible.

²⁰www.dsireusa.org and http://geology.utah.gov/sep/incentives/salestax_exempt.htm

²¹<http://apps.leg.wa.gov/RCW/dispo.aspx?cite=82.08.02567> <http://apps.leg.wa.gov/RCW/dispo.aspx?cite=82.08.835> and www.dsireusa.org

²²<http://www.legislature.idaho.gov/idstat/Title39/T39CH29.htm> and www.dsireusa.org

IMPLICATIONS: Table 4 below shows a marked decline in the number of energy efficiency state building projects between 2009 and 2010. This decline can most likely be attributed to recessionary spending cuts rather than negative effects from enactment of Idaho Code 39-2901 – 39-2904.

Table 4: Idaho Energy Efficiency State Building Projects ²³	
Year	# of Projects
2009	10
2010	2

CURRENT STATUS: Idaho Code 39-2901 – 39-2904 is scheduled to sunset on July 1, 2013.

COMPARABLE PROGRAMS:

MONTANA – *Energy Efficiency Standards for Public Buildings*

Enacted in 2009, this program applies to new and major renovation of state buildings as well as new state-leased buildings. When cost effective, the new construction must exceed the effective International Conservation Code by 20 percent. In addition, state agencies, the University of Montana and the Montana Department of Labor must collaboratively develop and adopt high performance building standards. At a minimum the standards should optimize energy performance, life-cycle performance, environmental sustainability and building maintenance, functionality and durability.²⁴

NEVADA – *Nevada State Energy Reduction Plan*

This plan calls for a 20 percent reduction in grid-based energy purchases for all state-owned buildings by 2015. NRS 333.4611 provides authority for setting standards for the Purchasing Division of the Department of Administration that favor Energy Star products. Eligible renewable purchases include passive solar space heat, solar water heat, solar space heat, photovoltaics, wind, biomass, geothermal heat pumps, CHP/Cogeneration, biogas and small hydroelectric. In addition, the state Public Works Board is charged with creating and implementing guidelines for the purchase and use of energy efficient projects in all state owned buildings.²⁵

²³State of Idaho Division of Public Works Annual Report – Energy Efficient State Buildings, 2009 and 2010

²⁴<http://data.opi.mt.gov/bills/mca/17/7/17-7-213.htm>

²⁵www.dsireusa.org and <http://www.leg.state.nv.us/>

OREGON — *Solar Energy Systems on Public Buildings*

Effective Jan. 1, 2008, House Bill 2620 requires 1.5 percent of the total contract price for new construction or renovation of public buildings costing more than \$1 million be earmarked for solar energy technology. The program and its rules are overseen by the Oregon Department of Energy.²⁶

State Energy Efficiency Design Program

Established in 1991 and updated in 2001, this program requires state agency capital improvement projects as of June 30, 2001, to exceed the Oregon State Building Code by at least 20 percent. This applies to all state agencies and post-secondary education institutions except community colleges.²⁷

UTAH — *State Building Energy Efficiency Program*

Enacted in 2006, this program promotes energy savings and efficiency for state buildings. It provides funding, tools and cost-efficient methods for energy efficient design, construction and operation. The program is overseen by the Division of Facilities Construction and Management. When feasible and practical, this agency purchases energy efficient products, tracks state agency energy consumption and provides the governor an energy savings report. The program established an advisory council to assist with development and implementation of the energy design standards. According to design standards, any new capital developments after June 1, 2009, must be LEED Silver. Funding for this program is repealed on July 1, 2016.²⁸

WASHINGTON — *Green Building and Energy Reduction Standards for State Agencies*

This state building program enacted by Executive Order 05-01 in 2005 directs state agencies to adopt green building practices in all new construction and remodels costing over 60 percent of the assessed value. In addition, by Sept. 1, 2009, they should strive to reduce energy purchases by 10 percent from FY 2003 levels. This reduction should occur using practical and cost effective means including energy efficiency programs and on-site renewable resources. Additionally high performance public buildings such as schools and state buildings must at least meet LEED silver status.²⁹

²⁶ www.dsireusa.org and <http://oregon.gov/ENERGY/CONS/PublicSolar.shtml>

²⁷ <http://www.oregon.gov/ENERGY/CONS/SEED/> and www.dsireusa.org

²⁸ www.dsireusa.org

²⁹ www.dsireusa.org and WA Executive Order 05-01



Insulation Income Tax Deduction³⁰

A 100 percent tax deduction is available to Idaho residents on homes built before 1976 for the cost of installing and purchasing additional insulating materials.

INCENTIVE TYPE: Personal Deduction

AUTHORITY: Idaho Code 63-3022B

ADMINISTRATOR: Idaho State Tax Commission

HISTORY: Enacted in 1976.

CRITERIA: Idaho residents with homes built before 1976 are eligible for the tax deduction on insulation including fiberglass insulation, weather stripping, double pane windows and storm doors and windows. These materials must be in addition to materials already in the home. In the initial year, 40 percent of the cost up to \$5,000 may be deducted.

IMPLICATIONS: Table 5 shows that this statute is still used consistently over the past several years. It is expected that this will eventually taper off since eligible homes have to exist or been under construction before 1976.

Table 5: Annual Insulation Deductions in Thousands of Dollars ³¹						
CY2006	CY2007	CY2008	CY2009*	CY2010*	CY2011*	CY2012*
\$731	\$769	\$789	\$762	\$785	\$809	\$843

*Projected Figures

CURRENT STATUS: No changes were implemented during the 2011 legislative session.

COMPARABLE PROGRAMS: No surrounding state offers personal deductions to encourage energy conservation through enhanced home insulation.

³⁰<http://www.legislature.idaho.gov/idstat/Title63/T63CH30SECT63-3022B.htm>

³¹<http://dfm.idaho.gov/Publications/EAB/GFRB/GFRBIndex.html>



Sustainable Agriculture and Natural Resource Conservation

Land Used to Protect Wildlife and Wildlife Habitat Tax Exemption³²

Property tax exemption is available to agricultural land set aside for wildlife habitat or managed as a conservation easement.

INCENTIVE TYPE: Property Tax Incentive

AUTHORITY: Idaho Code 63-605

ADMINISTRATOR: Idaho State Tax Commission

HISTORY: Effective Jan. 1, 2007

CRITERIA: This exemption is available to private, nonprofit corporations with a federal tax exemption 501(c) (3) or entities that have a conservation agreement with those nonprofits. Eligible lands must initially document the wildlife protection agreement and in subsequent years provide progress reports and an application for appraisal, assessment and taxation before April 15. Tax exemption status will be removed from the property if the annual application and progress report is not filed by the April 15 deadline. All conservation agreements must include abatement of noxious weeds.

IMPLICATIONS: Statewide implications of this exemption are not available. Wildlife habitat designations are handled by each county assessor, and there is no centralized system to track this land use category.

CURRENT STATUS: Application for appraisal, assessment and taxation for eligible lands for the tax year 2011 expired on April 15, 2011. For landowners seeking this exemption for the 2012 tax year, applications must be filed with their local county assessor between Jan. 1 and April 15, 2012.

COMPARABLE PROGRAMS:

OREGON — *Wildlife Habitat Conservation and Management Program*

Oregon's private lands used to protect and enhance wildlife are eligible for the wildlife habitat special assessment under ORS 308a.400-430, which allows such property to be assessed at rates equal to farm or forest special assessments. Landowners with state Department of Fish and Wildlife-approved wildlife habitat conservation and management plans may apply to the county assessor for this special property assessment. Lands shall be periodically inspected by the Department of Fish and Wildlife to ensure they are being managed according to the wildlife habitat and conservation plan on file. If not in compliance, landowners have six months to implement the plan or they will be disqualified from the program.³³

³²<http://legislature.idaho.gov/idstat/Title63/T63CH6SECT63-605.htm>

³³<http://www.leg.state.or.us/ors/308a.html> and www.dfw.state.or.us/lands/whcmp/brochure.pdf

Riparian Land Tax Credit Program

Oregon has another tax incentive for removing farmland from production. ORS 315.113 allows owners who voluntarily take out of production farm land less than 35 feet from a river, stream or other natural watercourse. In exchange they receive a tax credit for 75 percent of the lost crop income.³⁴

WASHINGTON – *Improvements to benefit fish and wildlife habitat, water quality and water quantity*

Washington's tax incentive program applies to property improvements to assist fish and wildlife habitat and improve water quantity and quality. Improvements made in these areas are tax exempt if they are part of a written conservation plan approved by a conservation district. Claims must be filed annually with the county assessor, and the exemption will only remain valid if the landowner certifies that the improvements in the plan are maintained as originally approved or amended.³⁵



Resource Conservation and Rangeland Development Loan Program³⁶

Provides long-term, low-interest loans to farmers and ranchers for resource management projects and improvements. Program administered by the Idaho Soil and Water Commission.³⁷

INCENTIVE TYPE: State Loan Program

AUTHORITY: Idaho Code 22-2730-32

ADMINISTRATOR: Idaho Soil and Water Conservation Commission

HISTORY: This bill was effective in September 1986 with amendments in April 1994 and March 2010.³⁸

³⁴<http://www.leg.state.or.us/ors/315.html>

³⁵<http://apps.leg.wa.gov/RCW/default.aspx?cite=84.36.255>

³⁶<http://www.scc.idaho.gov/loans.htm> and <http://adm.idaho.gov/adminrules/rules/idapa02/0501.pdf>

³⁷http://www.scc.idaho.gov/pdf/RCRDP_Policy_Effective_Feb_15_2011.pdf

³⁸<http://adm.idaho.gov/adminrules/rules/idapa60/0501.pdf>

CRITERIA: Single loan limit of \$200,000 and a \$300,000 maximum for any individual borrower. Interest rates for this program range from 3 percent to 6 percent depending on the length of the loan. Eligible projects include:

- Conserving soil and water resources
- Promoting efficient and beneficial use of the state water resources through implementation of Total Maximum Daily Loads
- Improving riparian areas for multiple use
- Conserving and improving fish and wildlife habitat
- Increasing productivity of crop land, orchards, pasture and hayland, rangeland and woodland

IMPLICATIONS: This is a popular program with 194 active loans and a total principle balance of \$7,995,655.³⁹

Below are FY2010 and lifetime statistics.

Table 6: Resource Conservation and Rangeland Development Loan Statistics ⁴⁰		
RCRDP Loan Program Accomplishments	FY2010 Totals	Program Totals
Loans Approved	12	577
Total Loans Commitments	\$730,864	\$30,121,895

Loans approved during fiscal year 2010 included projects to reduce soil erosion and consumptive water use by:

- Converting acres of flood irrigation to pipeline, pump and sprinkler systems
- Purchasing no-till or direct-seed drills to replace traditional tillage equipment
- Installing pumps to livestock watering troughs, which improves riparian area and reduces nonpoint source pollution in waterways

In addition to funding critical conservation projects, the commission with legislative approval provided more flexibility in the loan policies and procedures, increasing the individual loan limit to \$200,000 to keep up with rising costs associated with agricultural production.⁴¹

³⁹http://www.scc.idaho.gov/pdf/PerfRpt_SCCFY10_DFM.pdf

⁴⁰http://www.scc.idaho.gov/pdf/PerfRpt_SCCFY10_DFM.pdf

⁴¹http://www.scc.idaho.gov/pdf/PerfRpt_SCCFY10_DFM.pdf

CURRENT STATUS: Resource Conservation and Rangeland Development Loan applications were due April 15, 2011, for Soil and Water Conservation Commission consideration May 18, 2011.

COMPARABLE PROGRAMS:

NATIONAL— *Conservation Loan Program*

In September 2010 the U.S. Department of Agriculture announced a national conservation loan program to help farmers mitigate upfront costs for implementing conservation plans to reduce soil erosion, improve water quality and promote sustainable agricultural practices. Loans of up to \$300,000 are available through the Farm Service Agency and loans up to \$1.112 million from lenders working with the agency.⁴²

MONTANA — *Range Improvement Loan Program*

Montana has had a range improvement loan program since 1979. This program provides loans up to \$75,000 at 3 percent interest for up to 10 years to landowners undertaking rangeland improvements. This program requires initial application including a conservation plan to the local conservation district.⁴³

UTAH — *Agricultural Resource Development Loan Program*

A 3 percent loan is made to farmers for a maximum of 12 years. The loan includes a one-time administration fee of 4 percent. The program intends to conserve soil and water resources; increase agricultural yields for croplands, orchards, pasture, range and livestock; maintain and improve water quality; conserve and develop on-farm energy and reduce damages to agriculture caused by flooding, drought or other natural disasters.⁴⁴



Environmental Quality Incentives Program⁴⁵

This initiative provides a voluntary conservation program for farmers, ranchers and owners of private, non-industrial forest that promotes agricultural production, forest management and environmental quality as compatible national goals. It offers financial and technical help to assist eligible producers to implement conservation practices on eligible agricultural land. The national priorities are:

- Reducing nonpoint source pollution such as nutrients, sediment, pesticides or excess salinity in impaired watersheds consistent with Total Daily Maximum Loads, where available; reducing surface and groundwater contamination; and reducing contamination from agricultural point sources such as concentrated animal feeding operations

⁴²http://www.fsa.usda.gov/FSA/newsReleases?area=newsroom&subject=landing&topic=ner&newstype=news-rel&type=detail&item=nr_20100902_rel_0438.html

⁴³http://dnrc.mt.gov/cardd/consdist/range_improvements.asp

⁴⁴<http://ag.utah.gov/divisions/conservation/loans.html>

⁴⁵<http://www.nrcs.usda.gov/programs/eqip/index.html#intro>

- Conserving ground and surface water resources
- Reducing emissions such as particulate matter, nitrogen oxides, volatile organic compounds and ozone precursors and depleters that contribute to air quality impairment violations of National Ambient Air Quality Standards
- Reducing soil erosion and sedimentation from unacceptable levels on agricultural land
- Promoting at-risk species habitat conservation

INCENTIVE TYPE: Federal financial and technical assistance

AUTHORITY: Food Security Act of 1985, Farm Security and Rural Investment Act of 2002 and Food, Conservation and Energy Act of 2008.

ADMINISTRATOR: National Resource Conservation Service

HISTORY: The program was approved in 1996 as an amendment to the Food Security Act of 1985, also known as the Farm Bill, and reauthorized in the Farm Security and Rural Investment Act of 2002 and the Food, Conservation and Energy Act of 2008.

CRITERIA: Project funding limit is \$300,000; special projects \$450,000. Assistance is not to exceed 75 percent of incurred cost or forgone income. Idaho eligible programs are Conservation Innovation Grants, Cooperative Conservation Partnership Initiative, EQIP Conservation Activity Plans, Organic Program Initiative and Agricultural Water Enhancement Program.

IMPLICATIONS: There are more contracts submitted for consideration than can be funded. Below is Idaho's finalized allocation for 2009.

Table 7: FY09 Allocations to Idaho ⁴⁶				
Payments per Agricultural Acre	Number of Contracts	Estimated Unfunded Application Dollars	Financial Assistance Dollars Obligated	Number of Unfunded Applications
\$1.10	261	\$31,625,551	\$10,818,177	1,383

⁴⁶<http://www.nrcs.usda.gov/programs/eqip/2009data/fundingdata.html>

CURRENT STATUS: The number of contracts in Idaho increased by 20 percent from FY2009 to FY2010 while financial assistance to the state increased by 15 percent.

Table 8: FY10 Contract Data ⁴⁷		
Active or Completed Contracts	Total Acres	Financial Assistance Obligated
313	297,847	\$12,463,639

Recently Idaho was selected as a pilot state for the new “Spill Prevention, Control and Countermeasure Conservation Activity.”⁴⁸

COMPARABLE PROGRAMS: This is a federal program. The chart below compares Idaho’s 2009 allocations with the contiguous states.

Table 9: FY09 Allocations to Idaho and Contiguous States ⁴⁸					
State	Payments per Agricultural Acre	Number of Contracts	Estimated Unfunded Application Dollars	Financial Assistance Dollars Obligated	Number of Unfunded Applications
Idaho	\$1.10	261	\$31,625,551	\$10,818,177	1,383
Montana	\$.33	637	\$40,376,782	\$21,168,732	2,645
Nevada	\$.97	79	\$8,189,015	\$5,990,113	292
Oregon	\$.74	396	\$19,890,647	\$11,284,665	1,302
Utah	\$1.42	327	\$46,407,472	\$14,662,071	1,724
Washington	\$.98	367	\$37,661,017	\$13,471,338	1,682
Wyoming	\$.38	411	\$12,845,294	\$10,907,884	1,094
U.S.	\$.72	31,960	\$1,361,337,261	\$731,099,112	110,077

⁴⁷<http://www.nrcs.usda.gov/programs/eqip/2010data/acres-and-dollars.html>

⁴⁸<http://www.nrcs.usda.gov/programs/eqip/2009data/fundingdata.html>



Water Quality Program for Agriculture⁴⁹

This program leverages and matches federal, state and private funds to provide financial incentives to apply conservation practices to protect and enhance water quality and fish and wildlife habitat.⁵⁰ Project sponsors may be soil conservation districts, irrigation districts, canal companies, individuals or other agricultural or grazing interests. Cost-sharing may be provided for up to 90 percent of the cost of approved practices. The program may be integrated with other funding programs, providing total incentives do not exceed 100 percent of the allowable practice cost. Matching funds must total at least 25 percent of project costs. Matching funds include all project time and expenses not reimbursed by state funds.

INCENTIVE TYPE: State Cost-Sharing

AUTHORITY: Idaho Code 22-2734 and the federal Clean Water Act, PL 92-500⁵¹

ADMINISTRATOR: The Idaho Soil and Conservation Commission

HISTORY: This law was effective Jan. 1, 1998, and updated in 2008. In FY2011, the program plans:

- 13 ongoing priority areas
- Five completed priority areas
- 11,000 acres treated

CRITERIA: Program cost-sharing is limited to \$50,000 per participant contract unless otherwise authorized by the Soil and Water Conservation Commission. Project funding is based on:

- Idaho's Total Maximum Daily Load schedule
- Endangered Species Act status
- Groundwater quality protection area
- Beneficial uses affected
- Relative ability of the proposed treatment to protect the resource
- Readiness of the sponsor and anticipated participants to proceed
- Availability of technical assistance
- Availability of supplementary funding
- Completed watershed plan

⁴⁹http://www.scc.idaho.gov/programs_services/waq.htm

⁵⁰http://www.scc.idaho.gov/pdf/PerfRpt_SCCFY10_DFM.pdf

⁵¹http://www.scc.idaho.gov/pdf/PerfRpt_SCCFY10_DFM.pdf

IMPLICATIONS: The commission assisted 22 local conservation districts and 84 landowners in FY2010. The state's investment of \$736,470 was leveraged by federal and landowner investments totaling \$1,619,299. See table 10 below:

Table 10: WQPA-Cost Share Funds Spent FY 2010 ⁵²					
Division	# of Districts	WQPA	Federal	Landowner	Total
Northern Idaho	4	\$78,871	\$91,235	\$22,471	\$192,577
North Central Idaho	5	\$328,081	\$14,619	\$170,961	\$513,661
Southwestern Idaho	4	\$94,351	\$43,087	\$84,269	\$221,707
South Central Idaho	5	\$189,092	\$17,119	\$84,816	\$291,045
Southeastern Idaho	2	\$30,794	\$14,185	\$16,263	\$61,242
East Central	2	\$15,281	\$207,191	\$116,595	\$339,067
Total	22	\$736,470	\$387,454	\$495,375	\$1,619,299

Of the 22 projects listed, 16 were still active at the conclusion of FY2010.

Table 11: 2010 WQPA Projects ⁵³	
Active Projects	Closed Out Projects
16	6

This Water Quality Program for Agriculture investment in 18,337 critical acres resulted in:

- 59,790 feet of fencing
- 17,137 acres of cropland under nutrient management plans
- 5,604 acres of residue management
- 14 watering facilities⁵⁴

⁵²http://www.scc.idaho.gov/pdf/PerfRpt_SCCFY10_DFM.pdf

⁵³http://www.scc.idaho.gov/pdf/PerfRpt_SCCFY10_DFM.pdf

⁵⁴http://www.scc.idaho.gov/pdf/PerfRpt_SCCFY10_DFM.pdf

CURRENT STATUS: The Idaho Soil and Water Conservation Commission issued its latest Summary Outline of Procedures and Requirements in November 2010.

COMPARABLE PROGRAMS:

OREGON – *Oregon Conservation Reserve Enhancement Program*

Program was established in 1998 as a partnership between the state of Oregon and the U.S. Department of Agriculture. Funding is available to agricultural landowners to protect water quality, restore river and stream embankments and protect fish and wildlife. Agricultural landowners are required to sign a contract with the Conservation Reserve Enhancement Program. Landowners who participate in this program receive annual conservation payments and are eligible for reimbursements of up to 75 percent of costs for restoration practices.⁵⁵

WASHINGTON – *Centennial Clean Water Grant Program - WAC 173-95A-100*

The Washington Department of Ecology offers technical and financial assistance for wetland conservation, riparian reclamation, groundwater restoration and best management practices on private property. Funding is regulated by the Integrated Funding Act, WAC 173-95A-015.⁵⁶



Pollution and Waste Prevention, Reduction and Management and Environmental Cleanup



Idaho Brownfields Assessment Program⁵⁷

This federal program assists states, tribes and municipalities in minimizing the uncertainties of contamination associated with brownfields, properties contaminated by prior industrial use. The program allows the Environmental Protection Agency to review property to determine the nature and extent of contamination. The work is conducted by EPA contractors and is worth approximately \$50,000.

INCENTIVE TYPE: Grant

AUTHORITY: Small Business Liability Relief and Brownfield Revitalization Act H.R. 2869. Title II-Brownfields Revitalization and Environmental Restoration, Subtitle A, Sec. 211.⁵⁸

ADMINISTRATOR: Idaho Department of Environmental Quality

⁵⁵http://oregon.gov/ODA/NRD/water_crep.shtml

⁵⁶<http://apps.leg.wa.gov/WAC/default.aspx?cite=173-95A-100>

⁵⁷<http://yosemite.epa.gov/r10/cleanup.nsf/7780249be8f251538825650f0070bd8b/005df9235f56290e882567990080b48f?OpenDocument>

⁵⁸<http://www.epa.gov/brownfields/laws/hr2869.htm>

HISTORY: Brownfields are properties once used as industrial sites but now vacant. These sites frequently require some kind of cleanup to be economically viable. In 2002, President George W. Bush signed the Small Business Liability Relief and Brownfields Revitalization Act, which provided competitive grants to the state environmental quality offices. Idaho was successful in securing cleanup grants, assessment grants and a grant to start a revolving loan fund.

CRITERIA: All brownfield sites are eligible if they are proposed by an eligible applicant, who is someone not directly responsible for any of the contamination. The Idaho Department of Environmental Quality gives preference to publicly owned sites or sites that currently have redevelopment plans in place. The involvement of a site, once public, makes the property far more desirable.

IMPLICATIONS: The assessment program has many success stories in Idaho. The program typically has up to \$400,000 a year for site-assessment work on a first-come-first-served basis. But it will be transitioning into a competitive structure starting in the summer of 2011 and should be fully competitive by FY2013. If any funds are left over after this process, they will be allocated on a first-come-first-served basis.

Table 12: Sample of Idaho Brownfields Assessment Projects⁵⁹

Site Assessments	Money Allocated	Permanent FTE's Created	Temporary FTE's Created	Other Benefits
Bayhorse Mining District, Custer County	\$50,000	2		600 Acres of Idaho State Park Created
American Linen Building, Boise	\$10,000 ¹	45	45	
Mikes Cleaners, Weiser	\$26,000	3		
Frank Field Air Strip, Canyon County	\$13,000	4		
9 Storage Tanks Removed Behind Big City Coffee, Boise	\$67,000	13		
Jack's Urban Meeting Place, Boise ²	\$90,000	unknown	unknown	

*FTE: Full-time employee .

¹ 1.5 million in improvements.

² Once construction estimated at \$70 million begins, dozens of construction workers will be employed for at least one year. Many potential FTEs will be created.

⁵⁹Idaho Department of Environmental Quality, 2011

CURRENT STATUS: Funds for the current year are fully obligated until Oct. 1, 2011. In 2013 the process is moving from a first-come-first-served to a competitive application process with leftover money available on a first-come-first-served basis.⁶⁰

COMPARABLE PROGRAMS: This is a federal program available to all states.



Idaho Brownfields Revolving Loan Fund⁶¹

The revolving loan fund makes nearly \$3 million available to help qualifying borrowers finance the cleanup of brownfield properties. The loan fund is managed by an Idaho coalition of six local economic development organizations and the Department of Environmental Quality. Money from the Brownfields Revolving Loan Fund may be used to cover a number of site situations that do not pose an immediate threat to public health or safety. Eligible site activities include prevention, abatement or removal of hazardous substances or contaminants that might threaten public safety, drinking water supplies or sensitive ecosystems.

INCENTIVE TYPE: Loan

AUTHORITY: Small Business Liability Relief and Brownfields Revitalization Act H.R. 2869. Title II-Brownfields Revitalization and Environmental Restoration, Subtitle A, Sec. 211

ADMINISTRATOR: Idaho Department of Environmental Quality

HISTORY: On Jan. 11, 2002, President George W. Bush signed into law the Small Business Liability Relief and Brownfields Revitalization Act, under which the Environmental Protection Agency provides financial assistance to eligible applicants through four competitive grant programs – assessment, revolving loan funds, cleanup and job training.

The Idaho Department of Environmental Quality received grants for a revolving loan fund, cleanup and assessment. The revolving loan fund's goal is to finance the cleanup of brownfields properties to promote economic development, reinvestment and job creation and retention. Loans are structured to encourage borrowers to put properties back into productive use.

CRITERIA: Projects are eligible for up to \$1.2 million but not more than 80 percent of total project costs. Maximum loan length is five years, but repayment is immediately due when a project is refinanced or sold. All loans require collateral. Loan interest may vary from zero up to prime plus 2 percentage points. There is a \$500 loan application fee and a loan origination fee of up to 2 percent. Scheduled repayment is required. Recipients are required to join the Voluntary Cleanup Program, which helps them develop their cleanup plans.

⁶⁰Idaho Department of Environmental Quality, 2011

⁶¹<http://idahobrownfields.com/index.cfm?fuseaction=desk.faq>

IMPLICATIONS: Jobs have been created in the cleanup process and through the expansion of businesses to formerly unusable sites. The Brownfields Revolving Loan Fund is unique in that it provides the only business loans available for cleanup.

CURRENT STATUS: The original Idaho grant was for \$3 million. A supplemental grant increased this amount to \$4.5 million. Currently the balance in the revolving loan fund is \$2.6 million.

COMPARABLE PROGRAMS: This is a federal program available to all states.



Idaho DEQ Materials Management/Recycling Grant ⁶²

This grant program is funded by the Environmental Protection Agency to enhance existing or initiate new recycling, reuse or waste prevention efforts targeting a particular waste stream and residential or commercial recycling services, reuse programs and waste prevention programs. Local governments, solid waste districts, health districts, Indian tribes, public and private universities and colleges and public and private nonprofit institutions are eligible.

INCENTIVE TYPE: Grant

AUTHORITY: Environmental Protection Agency under the Resource Conservation and Recovery Act's Hazardous Waste Grant

ADMINISTRATOR: Idaho Department of Environmental Quality

HISTORY: Initially funded in 2010

CRITERIA: Grants up to \$30,000. No match is required.

IMPLICATIONS: Eighteen eligible applications were received in response to the Materials Management/Recycling Grant announcement. One successful applicant, Idaho County, received the full \$30,000 award to enhance its recycling efforts.⁶³

CURRENT STATUS: Funding for the region was originally to be provided every other year, but national budget cuts in 2010 may mean no additional cash beyond the amounts provided in 2010.⁶⁴

COMPARABLE PROGRAMS: The Environmental Protection Agency's Region 10 provides funding to Idaho, Oregon, Alaska and Washington to support materials management and recycling.

⁶²http://www.deq.idaho.gov/Applications/NewsApp/showNews.cfm?news_id=3122&CFID=66490&CFTOKEN=12282666

⁶³Idaho Department of Environmental Quality, 2011

⁶⁴Idaho Department of Environmental Quality, 2011



Water or Air Pollution Control Facilities Exemption⁶⁵

A property tax exemption is provided for infrastructure designed, installed or used in eliminating, controlling or preventing air or water pollution. Final authority for calculating the exempt portion of the facilities, installation, machinery or equipment rests with the State Tax Commission or county assessor.

INCENTIVE TYPE: Property Tax Exemption

AUTHORITY: Idaho Code 63-602P

ADMINISTRATOR: Idaho State Tax Commission

HISTORY: Bill 796 was signed into law by Governor Dirk Kempthorne March 31, 2006. The current tax exemption is an amendment of House Bill 484.⁶⁶

CRITERIA: The State Tax Commission or county assessor determines the amount of property tax exemption applicable to facilities for water or air pollution control. But public facilities, which already use or house pollution control equipment, do not qualify for this exemption.

Table 13: 6-Year Pollution Control Exemption Value Estimated Property Taxes ⁶⁷						
All Counties	2005	2006	2007	2008	2009	2010
TOTAL	9,237,230	5,847,299	5,326,149	5,603,313	2,327,019	5,742,962

IMPLICATIONS: Upon enactment, the Tax Commission estimated that this legislation would reduce General Fund revenues by \$1.05 million. The fiscal impact of this bill depends on what pollution control devices are used and the sales taxes, which are not collected, would now be exempt.

CURRENT STATUS: Currently the program is accepting applications. Interested parties may visit the Department of Environmental Quality for additional information.

COMPARABLE PROGRAMS:

MONTANA – *Class five property taxable percentage law, 15-6-135*

This law has been in place since Dec. 13, 2002. Property designated by Montana law (15-6-135) as Class Five property is taxed at 3 percent of market value. Air and water pollution control equipment have the potential to qualify for a reduction in taxes. Certification needs to be completed and the applicant must be in compliance with all current rules and laws. This can mean substantial savings and incentives for businesses that contribute to clean air and water.⁶⁸

⁶⁵<http://www.legislature.idaho.gov/idstat/Title63/T63CH6SECT63-602PPrinterFriendly.htm>

⁶⁶<http://legislature.idaho.gov/legislation/2006/H0484.html>

⁶⁷Idaho State Tax Commission, 2011

⁶⁸<http://www.mtrules.org/gateway/ruleno.asp?RN=42.20.511>

NEVADA – *Exemption of property used for control of air or water pollution*

Nevada state law 361.077 allows tax exemptions for all property, both real and personal, that is used to control or improve water or air quality – a facility, a method or a device. This property can include land, a building and machinery. Once requirements have been met, a person may file an affidavit declaring the project, device or facility qualified for the tax exemption.⁶⁹

UTAH – *Tax relief to encourage investment in facilities through sales and use tax exemption*

Utah tax code 19-2-123 encourages development of pollution control and elimination facilities through a sales and use tax exemption. It encourages green jobs by expanding existing plants and offers tax savings as incentives to build new plants. This includes tax exemptions for all materials and equipment purchased or leased for pollution control.⁷⁰

WYOMING – *Tax exemption for facilities and equipment used for pollution control*

As provided by section 35-11-1103, Wyoming Statutes, 1998, persons interested must apply to the county assessor's office where the equipment is located. The assessor will determine which portion of equipment is exempt.⁷¹

⁶⁹<http://www.leg.state.nv.us/Division/Legal/LawLibrary/NRS/NRS-361.html#NRS361Sec077>

⁷⁰<http://le.utah.gov/dtForms/code.html>

⁷¹<http://revenue.state.wy.us/uploads/Excise%20exemption%20list.pdf> and [http://revenue.state.wy.us/PortalVBVS/uploads/Pollution%20Exemption%20Form%20\(Final%20Draft\).pdf](http://revenue.state.wy.us/PortalVBVS/uploads/Pollution%20Exemption%20Form%20(Final%20Draft).pdf)

APPENDIX A



Pollution and Waste Prevention, Reduction and Environmental Cleanup

Title	Administered By	Link
Environmental Education Grants	EPA's Office of Environmental Education	http://www.epa.gov/enviroed/grants.html
State Clean Diesel Program	EPA's Office of Environmental Education	http://www.epa.gov/cleandiesel/prgstate.htm
Exchange Network Grant	EPA's office of Environmental Information Exchange Network	http://www.epa.gov/Networkg/grants/index.html
Materials Management/Recycling Grant	Idaho Department of Environmental Quality	http://www.deq.idaho.gov/Applications/NewsApp/showNews.cfm?news_id=3122&CFID=66490&CFTOKEN=12282666 http://www.deq.idaho.gov/waste/assist_citizen_comm/grant_application_1110.pdf
Waste Management: DEQ's Online Recycling Directory	Idaho Department of Environmental Quality	http://www.deq.idaho.gov/waste/recycling/recycle_home.cfm
E3: Energy, Economy & Environmental Low/No Cost Technical Assistance	Idaho Department of Environmental Quality	http://www.deq.idaho.gov/multimedia_assistance/p2/lean_p2.cfm
Idaho Brownfields Revolving Loan Fund	Idaho Department of Environmental Quality & Sage Community Resources	http://idahobrownfields.com/index.cfm?fuseaction=desk.faq
Brownfields Assessment Program	Idaho Division of Environmental Quality (DEQ); U.S. Environmental Protection Agency	http://www.raconline.org/funding/funding_details.php?funding_id=672
Idaho Agricultural Pollution Abatement Plan	Idaho Soil & Water Conservation Commission	http://www.scc.idaho.gov/programs_services/agplan.html
Idaho OnePlan Carbon Sequestration	Idaho Soil & Water Conservation Commission	http://www.oneplan.org/CarbonSequestration.asp
Pesticide Container Recycling Program (CROP)	Idaho State Department of Agriculture	http://www.agri.state.id.us/Categories/Pesticides/container/indexcontainermain.php
Property Tax Exemption: Facilities for Water or Air Pollution Control	Idaho State Tax Commission	http://www.legislature.idaho.gov/idstat/Title63/T63CH6SECT63-602PPrinterFriendly.htm
Partial Tax Exemption for Remediated Land	Idaho State Tax Commission	http://www.legislature.idaho.gov/idstat/Title63/T63CH6SECT63-602CC.htm
Tax Credit for Qualified Equipment Utilizing Postconsumer Waste or Postindustrial Waste	Idaho State Tax Commission	http://legislature.idaho.gov/idstat/Title63/T63CH30SECT63-3029D.htm
Pollution Control Equipment	Idaho State Tax Commission	http://www.legislature.idaho.gov/idstat/Title63/T63CH36SECT63-3622XPrinterFriendly.htm
Containers Sales Tax Exemption	Idaho State Tax Commission	http://www.legislature.idaho.gov/idstat/Title63/T63CH36SECT63-3622E.htm
Pollution Prevention (P2) Grants	U.S. Environmental Protection Agency	http://www.epa.gov/p2/pubs/grants/index.htm
E-Cycle Program	U.S. Environmental Protection Agency	http://epa.gov/epawaste/partnerships/plugin/reuse.htm

Appendix A: Green Statutes, Incentives and Programs Catalog



Renewable Energy and Alternative Fuels

Title	Administered By	Link
Avista Utilities - Net Metering	Avista Utilities	Avista Utilities - Net Metering
BEF - Solar 4R Schools	Bonneville Environmental Foundation	BEF - Solar 4R Schools
Idaho Consumer Choice & Fuel Independence Act of 2007	Idaho Department of Agriculture	http://legislature.idaho.gov/legislation/2007/H0151.html
Renewable Energy Project Bond Program	Idaho Energy Resources Authority	Renewable Energy Project Bond Program
Energy efficiency loans, residential & commercial	Idaho Office of Energy Resources	http://www.energy.idaho.gov/financialassistance/energyloans.htm
Solar Easements	Idaho Office of Energy Resources	Solar Easements
Idaho Power - Net Metering	Idaho Power	Idaho Power - Net Metering
Income Tax Credit for Capital Investment in Biofuel Infrastructure	Idaho State Tax Commission	http://www.legislature.idaho.gov/idstat/Title63/T63CH30SECT63-3029M.htm
Alternative Fuels Tax Refund	Idaho State Tax Commission	http://www.legislature.idaho.gov/idstat/Title63/T63CH24SECT63-2423.htm
Residential Alternative Energy Device Tax Deduction	Idaho State Tax Commission	http://www.legislature.idaho.gov/idstat/Title63/T63CH30SECT63-3022C.htm
Property Tax Exemptions for Wind & Geothermal Energy Producers	Idaho State Tax Commission	http://www.legislature.idaho.gov/idstat/Title63/T63CH6SECT63-602JJ.htm
Alternative Electricity-Producing Equipment Sales Tax Rebate	Idaho State Tax Commission	http://www.legislature.idaho.gov/idstat/Title63/T63CH36SECT63-3622QQ.htm
Sales Tax Exemption for Research & Development Equipment at the INL	Idaho State Tax Commission	http://legislature.idaho.gov/idstat/Title63/T63CH36SECT63-3622BB.htm
Residential Renewable Energy Tax Credit	Internal Revenue Service	http://www.irs.gov/newsroom/article/0,,id=206875,00.html
Modified Accelerated Cost-Recovery System (MACRS) & Bonus Depreciation (2008-2012)	Internal Revenue Service	http://www.dsireusa.org/incentives/incentive.cfm?Incentive_Code=US06F&re=1&ee=1
Rocky Mountain Power - Net Metering	Rocky Mountain Power	Rocky Mountain Power - Net Metering
Wind Powering America	U.S. Department of Energy	Wind Powering America
Alternative Fuels & Advanced Vehicles Data Center	US Department of Energy	Alternative Fuels and Advanced Vehicles Data Center
Green Power Network	US Department of Energy	Green Power Network
2008 Farm Bill Initiatives	USDA, Rural Development	http://www.rurdev.usda.gov/Energy.html

APPENDIX A



Energy Efficiency and Conservation *(cont. from previous page)*

Title	Administered By	Link
Avista Utilities (Electric) - Commercial Energy Efficiency Incentives Program	Avista Utilities	Avista Utilities (Electric) - Commercial Energy Efficiency Incentives Program
Avista Utilities (Electric) - Commercial Lighting Energy Efficiency Program	Avista Utilities	Avista Utilities (Electric) - Commercial Lighting Energy Efficiency Program
Avista Utilities (Gas & Electric) - Commercial Food Equipment Rebates	Avista Utilities	Avista Utilities (Gas and Electric) - Commercial Food Equipment Rebates
Avista Utilities (Gas) - Commercial Energy Efficiency Incentives Program	Avista Utilities	Avista Utilities (Gas) - Commercial Energy Efficiency Incentives Program
Avista Utilities (Gas) - Residential Energy Efficiency Rebate Programs	Avista Utilities	Avista Utilities (Gas) - Residential Energy Efficiency Rebate Programs
Weatherization Assistance Program	Community Action Partnership Association of Idaho (CAPAI)	http://www.idahocommunityaction.org/programs/weatherization-html/
Save Energy Now	Department of Energy	http://www1.eere.energy.gov/industry/saveenergynow/assessments.html
Industrial Assessment Centers	Department of Energy/ University of Washington, Oregon State University	http://iac.rutgers.edu/about.php
Energy Efficiency Standards for Public Buildings	Division of Public Works	http://www.legislature.idaho.gov/idstat/Title39/T39CH29SECT39-2904.htm
Idaho Building Energy Code	Idaho Division of Building Safety & local building code adopters	Idaho Building Energy Code
Idaho Falls Power - Energy Efficient Heat Pump Loan Program	Idaho Falls Power	Idaho Falls Power - Energy Efficient Heat Pump Loan Program
Idaho Falls Power - Residential Energy Efficient Appliance Program	Idaho Falls Power	Idaho Falls Power - Residential Energy Efficient Appliance Program
Idaho Falls Power - Residential Weatherization Loan Program	Idaho Falls Power	Idaho Falls Power - Residential Weatherization Loan Program
Idaho Falls Power - Commercial Energy Conservation Program	Idaho Falls Power	Idaho Falls Power - Commercial Energy Conservation Program
Idaho Falls Power - Residential Energy Efficiency Rebate Program	Idaho Falls Power	Idaho Falls Power - Residential Energy Efficiency Rebate Program
Idaho Falls Power - Commercial Energy Conservation Loan Program	Idaho Falls Power	Idaho Falls Power - Commercial Energy Conservation Loan Program
Idaho Power - Commercial Custom Efficiency Program	Idaho Power	Idaho Power - Commercial Custom Efficiency Program
Idaho Power - Easy Upgrades for Simple Retrofits Rebate Program	Idaho Power	Idaho Power - Easy Upgrades for Simple Retrofits Rebate Program

Continued on next page.

APPENDIX A



Energy Efficiency and Conservation *(cont. from previous page)*

Title	Administered By	Link
Idaho Power - Irrigation Efficiency Rewards Rebate Program	Idaho Power	Idaho Power - Irrigation Efficiency Rewards Rebate Program
Idaho Power - New Building Efficiency Program	Idaho Power	Idaho Power - New Building Efficiency Program
Idaho Power - Rebate Advantage for New Manufactured Homes	Idaho Power	Idaho Power - Rebate Advantage for New Manufactured Homes
Idaho Power - Residential Energy Efficiency Rebate Programs	Idaho Power	Idaho Power - Residential Energy Efficiency Rebate Programs
Insulation Income Tax Deduction	Idaho State Tax Commission	http://www.legislature.idaho.gov/idstat/Title63/T63CH30SECT63-3022B.htm
Intermountain Gas Company (IGC) - Gas Heating Rebate Program	Intermountain Gas	Intermountain Gas Company (IGC) - Gas Heating Rebate Program
Residential Energy Conservation Subsidy Exclusion (Personal)	Internal Revenue Service	http://www.energysavvy.com/rebates/ID/residential-alternative-energy-tax-deduction-idaho-01/
Kootenai Electric Cooperative - Residential Efficiency Rebate Program	Kootenai Electric Cooperative	Kootenai Electric Cooperative - Residential Efficiency Rebate Program
Northern Lights Inc. - Energy Conservation Rebate Program	Northern Lights, Inc.	Northern Lights Inc. - Energy Conservation Rebate Program
Rocky Mountain Power - Energy FinAnswer	Rocky Mountain Power	Rocky Mountain Power - Energy FinAnswer
Rocky Mountain Power - FinAnswer Express	Rocky Mountain Power	Rocky Mountain Power - FinAnswer Express
Rocky Mountain Power - Residential Energy Efficiency Rebate Program	Rocky Mountain Power	Rocky Mountain Power - Residential Energy Efficiency Rebate Program
Energy Efficient Mortgages	U.S. EPA & U.S. Department of Energy	http://www.energystar.gov/index.cfm?c=mortgages.energy_efficient_mortgages

APPENDIX A



Sustainable Agriculture and Natural Resource Conservation

Title	Administered By	Link
Conservation Reserve Program (CRP)	Farm Service Agency	http://www.nrcs.usda.gov/programs/crp/
Right to Farm	Idaho Courts	http://legislature.idaho.gov/idstat/Title22/T22CH45SECT22-4501.htm
Access Yes!	Idaho Fish & Game	http://fishandgame.idaho.gov/ifwis/huntplanner/accessyesguide.aspx
Landowner Incentive Program (LIP)	Idaho Fish & Game	http://www.privatelandownernetwork.org/yellowpages/resource.aspx?id=9546
Upper Salmon Basin Watershed Project	Idaho Fish & Game	http://www.privatelandownernetwork.org/yellowpages/resource.aspx?id=13667
Idaho Watershed Initiative	Idaho Fish & Game, U.S. Fish & Wildlife Service	http://fishandgame.idaho.gov/cms/wildlife/iwi/
Habitat Improvement Program (HIP)	Idaho Fish & Game, U.S. Fish & Wildlife Service	http://fishandgame.idaho.gov/cms/wildlife/hip/
Resource Conservation & Rangeland Development Loan Program (RCRDP)	Idaho Soil & Water Conservation Commission	http://www.scc.idaho.gov/programs_services/rcrdp.html
Water Quality Program for Agriculture (WQPA)	Idaho Soil & Water Conservation Commission	http://www.scc.idaho.gov/programs_services/waq.htm
Agricultural Water Quality Program	Idaho State Department of Agriculture	http://www.agri.idaho.gov/Categories/Environment/water/objectives.php
ISDA's Noxious Weed Cost Share Program	Idaho State Department of Agriculture	http://www.agri.state.id.us/Categories/PlantsInsects/NoxiousWeeds/indexnoxweedmain.php
ISDA Mormon Cricket & Grasshopper Control Program	Idaho State Department of Agriculture, Animal & Plant Health Inspection Service (APHIS)	http://www.idahoag.us/Categories/PlantsInsects/GrasshopperMormonCricketControlProgram/indexgrasshopperMChome.php
Tax Exemption for Land Used to Protect Wildlife & Wildlife Habitat	Idaho State Tax Commission	http://www.legislature.idaho.gov/idstat/Title63/T63CH6SECT63-605.htm
Federal Reforestation Tax Credit & Amortization	Internal Revenue Service	http://www.privatelandownernetwork.org/yellowpages/resource.aspx?id=6285
Sustainable Agriculture Research & Education (SARE)	National Institute of Food & Agriculture; Cooperative Extension Service; Agriculture Agents	http://www.law.cornell.edu/uscode/html/uscode07/usc_sec_07_00005801----000-.html
Private Landowner Network	PLN, U.S. Forest Service,	http://www.privatelandownernetwork.org/grantprograms/
Clean Water Act (CWA)	U.S. Environmental Protection Agency (EPA)	http://www.epa.gov/oecaagct/lcwa.html
National Fish Passage Program	U.S. Fish & Wildlife Management Assistance Office	http://www.privatelandownernetwork.org/yellowpages/resource.aspx?id=6269
Private Stewardship Grants Program	U.S. Fish & Wildlife Service	http://www.privatelandownernetwork.org/yellowpages/resource.aspx?id=6268

Continued on next page.

APPENDIX A



Sustainable Agriculture and Natural Resource Conservation

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Title	Administered By	Link
Partners for Fish & Wildlife Program	U.S. Fish & Wildlife Service	http://www.privatelandownernetwork.org/yellowpages/resource.aspx?id=2188
Conservation Reserve Enhancement Program (CREP)	USDA	http://www.fsa.usda.gov/FSA/webapp?area=home&subject=copr&topic=cep
Noninsured Crop Disaster Assistance Program (NAP)	USDA Farm Service Agency	http://www.privatelandownernetwork.org/yellowpages/resource.aspx?id=17324
Supplemental Revenue Assistance Payments (SURE) Program	USDA Farm Service Agency	http://www.privatelandownernetwork.org/yellowpages/resource.aspx?id=17325
Biomass Crop Assistance Program (BCAP)	USDA Farm Service Agency	http://www.privatelandownernetwork.org/yellowpages/resource.aspx?id=12570
Conservation Loan Program	USDA Farm Service Agency	http://www.privatelandownernetwork.org/yellowpages/resource.aspx?id=20886
State Acres for Wildlife Enhancement (SAFE) also known as CP38	USDA Farm Service Agency	http://www.privatelandownernetwork.org/yellowpages/resource.aspx?id=11881
Forest Land Enhancement Program (FLEP)	USDA Forest Service	http://www.privatelandownernetwork.org/yellowpages/resource.aspx?id=9606
Forest Legacy Program (FLP)	USDA Forest Service	http://www.privatelandownernetwork.org/yellowpages/resource.aspx?id=9614
Environmental Quality Incentives Program (EQIP)	USDA Natural Resources Conservation Service	http://www.nrcs.usda.gov/programs/eqip
Cooperative Conservation Partnership Initiative (CCPI)	USDA Natural Resources Conservation Service	http://www.id.nrcs.usda.gov/programs/ccpi/index.html
The Conservation Innovation Grant program (CIG)	USDA Natural Resources Conservation Service	http://www.id.nrcs.usda.gov/programs/cig/index.html
CSP - Idaho Conservation Stewardship Program	USDA Natural Resources Conservation Service	http://www.id.nrcs.usda.gov/programs/new_csp/index.html
Sage-grouse Initiative	USDA Natural Resources Conservation Service	http://www.id.nrcs.usda.gov/programs/sage_grouse/index.html
Agricultural Management Assistance (AMA)	USDA Natural Resources Conservation Service	http://www.nrcs.usda.gov/programs/ama/index.html
(EQIP) Organic Initiative	USDA Natural Resources Conservation Service	http://www.nrcs.usda.gov/programs/eqip/organic/index.html
Grassland Reserve Program (GRP)	USDA Natural Resources Conservation Service	http://www.nrcs.usda.gov/programs/GRP/
Wetlands Reserve Program	USDA Natural Resources Conservation Service	http://www.nrcs.usda.gov/programs/wrp/
Highly Erodible Land & Wetland Conservation (HELC/WC) Compliance Provisions	USDA Natural Resources Conservation Service	http://www.nrcs.usda.gov/programs/compliance/
Farm & Ranch Lands Protection Program (FRPP)	USDA Natural Resources Conservation Service	http://www.privatelandownernetwork.org/yellowpages/resource.aspx?id=1661
Conservation of Private Grazing Land Program (CPGL)	USDA Natural Resources Conservation Services	http://www.privatelandownernetwork.org/yellowpages/resource.aspx?id=1583